

TOWN OF BLUFFTON BUSINESS LICENSE TAX SCHEDULE

| Rate Class | Resident/ Non-Resident | Minimum Rate | Minimum Gross Receipt | Rate Per Thousand or Fraction Thereof Over Minimum Gross |
|--|--|--------------|--------------------------|--|
| 1 | N/A | \$ 50.00 | \$ 1,000.00 | \$ 2.00 |
| 2 | N/A | \$ 70.00 | \$ 5,000.00 | \$ 2.00 |
| 3 | N/A | \$ 50.00 | \$ 5,000.00 | \$ 4.00 |
| 4 | N/A | \$ 50.00 | \$ 5,000.00 | \$ 2.00 |
| 5 | N/A | \$ 50.00 | \$ 5,000.00 | \$ 1.00 |
| 6 | N/A | \$ 30.00 | \$ 5,000.00 | \$ 2.00 |
| 7 | N/A | \$ 50.00 | \$ 10,000.00 | \$ 2.00 |
| 8 | N/A | \$ 100.00 | \$ 10,000.00 | \$ 4.00 |
| 9 | N/A | \$ 50.00 | \$ 15,000.00 | \$ 2.00 |
| 10 | N/A | \$ 50.00 | \$ 20,000.00 | \$ 2.00 |
| 11 | N/A | \$ 50.00 | \$ 25,000.00 | \$ 2.00 |
| 12 | N/A | \$ 50.00 | \$ 25,000.00 | \$ 1.00 |
| 13 | N/A | \$ 50.00 | \$ 50,000.00 | \$ 1.00 |
| 14 | N/A | \$ 50.00 | \$ 2,000.00 | \$ 2.00 |
| 15-A | Resident | \$ 50.00 | \$ 25,000.00 | \$ 0.50 |
| 15-B | Non-Resident | \$ 70.00 | \$ 25,000.00 | \$ 0.50 |
| 16 | N/A | \$ 70.00 | \$ 50,000.00 | \$ 2.00 |
| 17-A (Sub-Contractor) | Resident | \$ 50.00 | \$ 20,000.00 | \$ 1.00 |
| 17-B (Sub-Contractor) | Non-Resident | \$ 100.00 | \$ 20,000.00 | \$ 1.00 |
| 17-C (General Contractor/Home Builder) | Resident | \$ 100.00 | \$ 25,000.00 | \$ 1.00 |
| 17-D (General Contractor/Home Builder) | Non-Resident | \$ 200.00 | \$ 25,000.00 | \$ 1.00 |
| 18-A | Resident | \$ 30.00 | \$ 30,000.00 | \$ 2.00 |
| 18-B | Non-Resident | \$ 50.00 | \$ 5,000.00 | \$ 2.00 |
| 19 | N/A | \$ 100.00 | \$ 50,000.00 | \$ 1.00 |
| 20 | Note: For License tax in Rate Class 20, see next page. | | | |
| 25 - Non Profit | N/A | N/A | N/A | N/A |

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Rate Class 20 - Miscellaneous Businesses

NAICS CODES

| | | | |
|---|----|----------|--------|
| 20A)Funeral Homes and Funeral Services: | \$ | 100.00 | 812210 |
| Gross Income not Exceeding \$ 75,000.00 | \$ | 2.00 | |
| Each Additional \$ 1,000.00 or Fraction Thereof | | | |
| 20B)Boothblack/Shoeshine Stands (Not in Connection with | \$ | 10.00 | 812990 |
| Gross Income not Exceeding \$2,000.00 | \$ | 4.00 | |
| Each Additional \$1,000.00 or Fraction Thereof | | | |
| Child Care Business (Including For - Profit Day Care Centers, Kindergarten and the Like): | | | |
| 20C)Family Child Care Home - Capacity up to 6 Children | \$ | 30.00 | 624410 |
| 20D)Group Child Care Home - Capacity of 7-12 Children | \$ | 40.00 | 624410 |
| 20E)Child Care Center - Capacity of 13 or more children | \$ | 50.00 | 624410 |
| 20F)Cemetaries and Crematories: | \$ | 100.00 | 812220 |
| Gross Income not Exceeding \$75,000.00 | \$ | 2.00 | |
| Each Additional \$1,000.00 | | | |
| 20G)Other Performing Arts Companies (Carnival, Circus or Similar Show) | | | 711190 |
| (With Location Approved by Town Council and Chief of Police) | | | |
| Per Week | \$ | 400.00 | |
| 20H)Dances (Public, Where an Admission is Charged Except where Sponsored | | | 713990 |
| Profit Organization): | \$ | 50.00 | |
| Gross Income not Exceeding \$ 200.00 | \$ | 2.00 | |
| Each Additional \$ 100.00 or Fraction Thereof | | | |
| 20I)Theater Companies and Dinner Theater: | \$ | 55.00 | 711110 |
| Per Day | | | |
| 20J)Motor Vehicle Parts (Used) Merchant Wholesalers: | \$ | 100.00 | 423140 |
| Gross Income not Exceeding \$ 2,000.00 | \$ | 2.00 | |
| Each Additional \$ 1,000.00 or Fraction Thereof | | | |
| 20K)Palmist, Clairvoyant, Phrenologist, and the Like (Location to be Approved by Town | | | |
| Council): | \$ | 220.00 | 812990 |
| Per Day | \$ | 1,000.00 | |
| Per Year | | | |
| 20L)Telephone Company (On Business done Exclusively w | \$ | 400.00 | 443112 |
| Gross Income not Exceeding \$ 50, 000.00 | \$ | 2.00 | |
| Each Additional \$ 1,000.00 or Fraction Thereof | | | |